

REGULAR MEETING OF THE JASPER COUNTY COUNCIL
September 15, 2015

The Jasper County Council met this date at 7:00 P.M. C.S.T. in the Commissioners' Room, Suite 202, of the Jasper County Courthouse located at 115 West Washington Street, Rensselaer, Indiana, with the following members present: Rein O. Bontreger, Gerrit H. DeVries, John T. Price, Stephen R. Jordan, Andrew Andree, Gary Fritts and Paul Norwine. Also present was Kimberly K. Grow, Jasper County Auditor and Donya G. Jordan, Deputy Auditor. Mr. Bontreger called the meeting to order and those present stood and recited the Pledge of Allegiance led by Mr. Fritts.

MINUTES: Mr. Price made the motion to approve the Minutes of the Regular Meeting / 2016 Budget Hearings held on August 18, 2015 and the Minutes of the 2016 Budget Hearings held on August 19, 2015. Mr. Andree seconded and the motion carried unanimously.

ADDITIONAL APPROPRIATION / EXTRADITION FUND: Advertised in the Extradition Fund, Other Services & Charges, Extradition Services was \$2,500.00. Judge Ahler stated that we have unfortunately had a couple of situations here in Jasper County where we have had a couple of defendants who have absconded from the jurisdiction while one was on sentence and another was on pretrial. There is a national prisoner transport service bus that will pick up individuals when they are in custody. There are years that we may have no claims for this. This year we have had three (3). There are currently two bills pending in the amounts of \$680.13 and \$350.00. Once these bills are paid, it is always a function of the court to try to recoup those expenses. Mr. Jordan made the motion to approve **Additional Appropriation Ordinance No. 2015-09A**. Mr. Norwine seconded and the motion carried unanimously.

TRANSFER / WEED BOARD BUDGET: Tom Korniak, Director / Weed Board, has requested to transfer \$3,000.00 from Supplies, Chemicals and \$500.00 from Other Services & Charges, Equipment Repairs for a total of \$3,500.00 into Personal Services, Part-Time Help within the County General Fund, Weed Board Budget. Mr. DeVries made the motion to approve the transfer as requested. Mr. Price seconded and the motion carried unanimously.

BUDGET PUBLIC HEARING & 2016 BUDGET ADOPTION: A public hearing was held to adopt the budgets for 2016. Auditor Grow read the Ordinance for Appropriations and Tax Rates (**Ordinance No. 09-15-2015A**). There was no public comment. Mr. Andree made the motion to approve the following budgets for 2016. Mr. Price seconded and the motion carried unanimously.

County General	\$ 12,733,263.00
Local Health Maintenance	\$ 33,139.00
Jail Special Legislature	\$ 1,579,700.00
CAGIT County Certified Shares	\$ 3,750,000.00
CEDIT	\$ 1,440,540.00
Clerks Record Perpetuation	\$ 10,383.00
Community Corrections Project Income	\$ 399,525.00
Cumulative Bridge	\$ 1,000,000.00
Cumulative Capital Development	\$ 668,500.00
Cumulative Capital Improvement	\$ 1,500,000.00
Emergency Medical Service	\$ 715,900.00
Emergency Planning / Right to Know	\$ 6,000.00
Extradition	\$ 15,000.00
Health	\$ 313,513.00
Local Road & Street	\$ 600,000.00
Public Safety	\$ 1,374,367.00
Highway	\$ 6,749,916.00
Diversion & Deferral	\$ 22,394.00
Supplemental Public Defender	\$ 10,000.00
Recorder Record Perpetuation	\$ 42,281.00
Surveyor Corner Perpetuation	\$ 11,000.00
Local Health Maintenance Trust	\$ 20,739.00
Statewide 911	\$ 600,452.00
Reassessment 2015	\$ 190,667.00

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BUDGET PUBLIC HEARING & 2016 BUDGET ADOPTION CON'T:

Partners / Drug Free Community	\$ 2,012.00
Supplemental Adult Probation	\$ 135,000.00
Community Corrections Work Release	\$ 8,000.00
Supplemental Juvenile Probation	\$ 27,700.00
County User Fees	\$ 146,500.00
Donations-Warning Sirens	\$ 3,000.00
Innkeepers Tax	\$ 140,000.00
Total Budget	\$ 34,249,491.00

NON-BINDING REVIEWS: The Council reviewed the budgets of all of the non-binding taxing units. Mr. Fritts made the motion that the Jasper County Council recommend to each taxing unit that they stay within the State growth quotient of 2.6%. Mr. Price seconded and the motion carried unanimously.

PUBLIC HEARING OF BINDING TAXING UNITS:

Rensselaer Central School Corporation: Ned Speicher, Rensselaer Central School Corporation, stated that the 2016 budget is actually less than what was advertised last year. We have been able to do that by paying off some debt and lowering our bus purchases. When we built the new school in 2009, we had a tax rate of \$.66. At that time, we told the community that if they passed a referendum to build a new school, we would work really hard to keep it at \$.66 or below our tax rate. Our current budget is \$.61. The total advertised budget is \$17,313,047.00. This number will be cut back when we know enrollments and assessed valuation. Of this amount, \$10,659,573.00 will come from the State of Indiana.

Airport Authority Board: Brad Cozza, Airport Manager, distributed copies of the 2016 proposed budget. The Operating Fund budget, as proposed, is \$4,500.00 less than the budget proposed last year. The Rotary Fuel Fund is a self-generating account; therefore, it has no tax levy. In regards to the Cumulative Building Fund, Mr. Cozza reported that a grant was received yesterday from the FAA to permit the fuel farm project. The amount budgeted for the fuel farm has been removed from the proposed 2016 budget. After much discussion and consideration, we are proposing adding a line item to begin to assist in preparing for community hanger development at the airport. Further discussion took place in regards to the different options available.

Northwest Indiana Solid Waste District: Carol Stradling stated that the Northwest Solid Waste District serves six counties (Benton, Carroll, Jasper, Newton, Pulaski and White). The Board is made up of twenty (20) elected officials. Because the Board is not elected, an elected fiscal body is needed to approve the budget. We do not use any tax money. In fact, Jasper County received \$54,000.00 for their recycling efforts. Ms. Stradling stated that they currently have \$1.8 million in assets. The goal is to reduce our expenditures so that we are not drawing so extensively from those funds extending the length of time that we can be of service. If we were to continue at that current rate, we would be gone in 3-5 years unless we started charging for our services and raised taxes. The bottom line is that we keep trying to reduce not only our budget but our expenditures. This budget is \$10,000.00 less than the 2015 budget.

Iroquois Conservancy District: No one was present on behalf of the Iroquois Conservancy District. Mr. Bontreger stated that the amount remains the same at \$222,500.00.

PUBLIC COMMENT / BINDING REVIEWS: Mr. Bontreger opened the floor for any public comment regarding the binding reviews. In regards to the Solid Waste District, Hans Markland, citizen, expressed his concern with people not wanting to pay that much to get rid of their tires so they end up in our drainage ditches. This is becoming a big problem.

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PUBLIC COMMENT / FROST LAWS: Tom Nesius and John Heerema both expressed concern in regards to frost laws. Mr. Heerema stated he was told that, unless this county gets an ordinance, you guys can't enforce it so it's about time that somebody passes an ordinance and that our law enforcement enforces it. The rules appear to be for somebody but not for everybody. Mr. Price replied that we do have a frost law ordinance but, like all of our other zoning and building ordinances, our only current means of enforcement are a very expensive and time consuming lawsuit. County Attorney Beaver and the Commissioners are working on setting up a Violations Bureau or some other means of enforcement with a ticket violation and Judge Ahler is willing to hear the few tickets that would end up being referred to his court. This would be very time and cost efficient and counties that have done this have seen a great increase in voluntary and involuntary compliance. The estimate is at least a million dollars a year in damage is being done to our county roads due to our not being able to actually enforce our frost ordinance. Mr. Jordan replied that, although he agrees with what is being said, the frost laws fall under the Commissioners' area as far as setting the guidelines and enforcing them.

PUBLIC HEARING / JASPER COUNTY LOCAL OPTION INCOME TAX RATES: Mr. Bontreger started the public hearing by stating that each member of the Council would be given the opportunity to express their opinion concerning the issue. Mr. Bontreger stated that we did do a reduction in 2013 which took effect in 2014. I agreed with that particular reduction at that time and I am certainly not opposed to over time walking it back a little bit to try to maintain a fair balance. My only reservation with tonight is I believe that we have some other pending property tax issues that we are dealing with at the county level that I think, for me, leaves a few variables that for tonight I would prefer that we not make a change since we're going to be obviously revisiting it next year. That being said, I only have a vote tonight if there is a tie when we get to that point of the conversation. There are three (3) factors that we are going to be talking about which include where we are going to attach the growth factor, the property tax replacement credit rate, and the public safety rate.

Andy Andree stated that it has been a real mindboggling question all year. Being from the north end, we hear a lot of people complaining about people wanting to move into the area; however, once they look at our tax rates, they turn around and go elsewhere. In my dialogue talking with some of those people, I can agree. Our tax rate is high but do you feel guilty paying your property tax for your homes? I am not talking about farms...I am talking about your homes. I could go to Porter County or Lake County and pay almost double (at least). I am really torn between this. I have a lot of farmer friends and I understand their plight. I don't want to add insult to injury this year. Maybe we could lower this rate and, in a year, when our jail is supposed to be paid for, we could consider putting the funds that we used for that towards the property tax. I still don't have a clear cut answer. We have to do the right thing. Don't look at yourselves. It's not a "me" world. We are all blended together and we have to do the right thing.

John Price stated one of the things that I keep hearing from builders, realtors, and building inspectors is that we are losing out on people moving into the area. Every time we have someone decide not to move here, not only are we losing the property tax revenue but we are also losing the income tax revenue and our small businesses are being hurt. A tenth of a percent is not very much money and I am also hoping that when the jail is paid off we can do more as far as cutting the rate. A tenth of a percent at least sends a message to folks that we are concerned about it and we do realize that it's a problem. I would rather have the headline "Jasper County Cuts Income Tax" than not because I think it sends a positive message. It is not going to affect people's property tax significantly one way or the other. I would like to move us in a direction where we're balancing a little bit more. I don't think we're going to hurt the property owners or the farmers but I think it will be a positive thing for the county and maybe help us generate additional growth.

In regards to LOIT B, Gerrit DeVries stated that this rate started out in 2007 as 1% which was the highest rate that could have possibly been allowed. In 2013, it was reduced by 0.05% so it now stands at 0.95%. There is not a lot of wisdom in basing the revenue source for running county government so heavily on income tax. In a well written report entitled "40 Years of Local Income Taxes in Indiana: Trends, Challenges and the Implications for the Future" authored by Matt Nagel of the Indiana University Public Policy Institute, November 2012, Mr. Nagel writes that the income tax base is more vulnerable to business cycles than property taxes which creates more volatility in revenue sources for local governments.

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PUBLIC HEARING / JASPER COUNTY LOCAL OPTION INCOME TAX RATES CON'T:

He also continues to state that the inherent volatility in the tax base and the complexities of the local income tax system in the state present obstacles to long run sustainability. It's well known and understood that income tax revenue is the most unstable means of gathering revenue as compared to property tax. There is so much uncertainty as people may lose a job, move out of the county, or retire from active employment. Jasper County has felt that just this last year as the DLGF has made drastic cuts we've had to deal with. Besides that, Jasper County having the second highest income tax in the State frightens high income earners away as well as potential home buyers from neighboring counties and states. These would be the families with more spendable income and this plays a significant role in keeping the local business economies flowing. We have a number of vacant store fronts now in the Town of DeMotte. I would suggest that we continue to slowly reduce this high amount of county income tax and we do so with a gradual, but steady decrease until we reach a more equitable balance once again between the two sources of revenue – income tax and property tax. I suggest a minor adjustment, but one that will help the families of Jasper County. According to page 14 of the Local Option Income Tax Handbook for County Auditors, we read "If the County Council elects to decrease CAGIT, the County Council must decrease the rate in increments of one tenth of one percent." A study was done in 2013 by Umbaugh & Associates to determine what would happen if we would consider reducing the income tax. Considering a median value of an owner occupied home of \$143,200.00, a reduction of .125% would mean an increase in property taxes of \$26.00. It would also mean that one (1) acre of farmland would increase \$1.00 - \$2.00. Given an income of \$100,000.00, it would put another \$125.00 in the family's pocket. It's the idea that Jasper County right now is being harmed by being known as the second highest income tax county in the state. There is no question that hurts.

Paul Norwine stated that, while going door to door over the past year of being elected, this was the number one thing on people's minds if they understood what the County Council did. The homeowners were pretty clear that they were concerned about the current rates. The friends I have in agriculture have let me know their concerns if it is decreased. The past several months I have contacted some friends that are businessmen to discuss how it has affected them. As a whole, they felt that it has harmed growth on the north end. There was a time when DeMotte was one of the fastest growing communities in Indiana. I remember a comment made about a year ago at one of these meetings by a PhD Economist, Bob Shank, who stated that a balance is usually best. I think we have to be careful with what we do but I do think a balance is best.

Gary Fritts stated that, as I began to research this, the one thing that comes to my mind is the issue of tax caps that we could potentially be faced with in the County. The tax caps are a property tax issue that could potentially come down the road as we continue to add more burdens to the property taxpayers of the County. If you look at what's going on, maybe Jasper County was just in the forefront of this local option income tax. Over the last 4-5 years, other counties are running to this tax. It is working for them. Porter County, who has not gone to the local option income tax, is facing tax cap issues that are leaving money on the table to the tune of over \$12 million. We do not want to run into a tax cap issue. That is a battle that we cannot win. We need to keep the rates low. Our budget has increased and we don't know what our assessed valuation is going to be this coming year. We have some assessed valuation issues on the table right now. The Assessor is dealing with potential loss of assessed value in this county due to a court case. I think there are too many property tax issues on the table to do anything with the LOIT and add any more burdens to the property tax.

Steve Jordan stated that it has been put out there that it is a big advantage for the farmers. To put it in perspective, if you owned 100 acres of ground in 2007 at the same tax rate, you paid \$1,140.00 in taxes. With the way it's valued now on the same 100 acres at the same tax rate you would pay \$2,420.00. The farmground taxes have more than doubled since 2007. I agree with Gary that the tax caps could be an issue and if it is an issue the first place that is going to feel the blunt of it is the biggest budget within the county which is the Kankakee Valley School Corporation. If you look at the population growth for the neighboring counties, Porter and Tippecanoe County have had growth along with Jasper County. Pulaski, White, Newton, Benton and Lake all showed declines. Jasper County had more building permits applied for in 2014 than White and Newton Counties combined. Indiana picked up another business that had been 40 years in Illinois. I support leaving it as it is. If you're making money out there, you need to be paying for part of the expenses that run the county that you live in.

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Mr. Price clarified that we are less than half way to the tax caps so it's not really an issue unless our assessed valuation drops in half. One of the ways that we can keep that from happening is to have the tax base grow. Our competition is Lake County and Porter County. There has been some growth but not anywhere near what I feel we could have. I don't think, at this point, the tax cap is a reason for saying let's keep the county income tax as high as it is.

Mr. DeVries stated that the idea of waving the flag of tax caps has absolutely no bearing whatsoever. In the study that was done by Umbaugh in 2013, it states that the estimated impact of circuit breaker tax caps is zero in all of the scenarios. If you want to look at numbers, go to the tax bills. They're about 1/3 to 1/2 of the way right now. They're not even close to tax caps. Larry DeBoer, Purdue University, is a much respected person. What does he say about this situation? Who pays more? Who pays less? The way we have it right now, the property tax is lower for corporations because the distribution goes to everybody. It's going to be lower for farmers and higher for employed homeowners. Don't you care about these people as well? Farming is not the only industry that we have in this county.

At this point, several members of the audience were given a chance to speak. Hans Markland stated that he owns farms and he has seen both sides of this. I worked in Illinois and I will tell you that I have paid you thousands in taxes. As far as I am concerned, a big part of our problem is efficiency in our government. That jail out there is an ongoing problem and decisions like that cost us dearly. When you are spending millions, you are going to have to make sure that it gets wisely spent. We've seen disastrous results this spring from our drainage. We need more drainage work done and more efficiency done with our drainage systems. The biggest enemy you have as a farmer right now is the people in the courthouse raising the taxes. A lot of farmers lost 30-80% of their crop. These property taxes are getting to be a big issue. The biggest thing that I want to see is better decisions made within the county government.

Daryl King, Jasper County Farm Bureau, distributed information in regards to the property taxes that farmers pay. From 2007-2013, taxes were increased \$100 million. If you look at net tax after credits, it increased 33.4%. In 2014, it increased to \$147 million which is a 47.1% increase. Residential jumps to 18.7%. Farmers are paying way over their fair share. The taxes have increased so greatly compared to all of the rest. If you're going to change this LOIT tax and you're looking for the ag business land to pay that, they're in the dire straits right now. Mr. DeVries stated that you do show a lot of percentages but I am just curious why you don't show that a typical family had their income tax increased by 203.33%. Why is that missing from the information?

Mary Swanson stated that she's not representing farmers or homeowners. The average income here is based on the average of the whole county and if you say the average income is \$45,000.00-\$55,000.00 then you are not aware of what the carpenter makes that leaves DeMotte at five in the morning and returns at six in the evening. They bring in \$100,000.00 - \$125,000.00 by doing overtime and they bring the money south of the Kankakee River where you're waiting there with your hand open with that tax rate. They have no reason to live in Jasper County other than that they were born here and they love the country. The farmers have other avenues. Yes, I understand that it's a bad year but there are also government subsidies. We have to take care of the blue collar worker that lives in DeMotte by choice.

Mark Hubers stated that he thinks that everybody is aware that this is hurting growth and that's probably not debatable. I think we have to look at the fact that if there was more growth, there would be more income. If there is more income, our tax base is going to go up. Let's at least take that little step to get closer to our neighbors. I was thinking 1 1/2 to 1 3/4 but we can't get that. It's not that it hurts farmers. The growth goes up if we get more income in Jasper County.

Kenny Culp stated that agriculture is the biggest business in Jasper County. The burden of the big tax base is on land in Jasper County. If you don't own any land, you don't pay any taxes. I've been on your side of the table and I know what you're up against. What would that tenth of a percent dollar amount to? Mr. DeVries replied that it will amount to approximately \$26.00 in property tax.

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Fred Abbring stated that he thinks property pays its fair share of the cost of county government. I think people make demands on government and services and I think they should also pay. I think the rate should be left the same because nobody is happy.

Steve Whited addressed Steve Jordan in regards to an early comment regarding a 100 acre farm. Mr. Whited stated that in 2007, your farm was worth \$600,000.00. In 2015, your 100 acre farm is worth \$900,000.00 - \$1 million and is assessed at \$200,500.00. Why shouldn't you pay a little more in taxes? Mr. Jordan asked how much does it take for the county to provide service to that 100 acres? Is there going to be a major fire issue? Is there going to be a major police issue on that bare 100 acres of ground? Mr. Whited also stated that our assessed value is not equal across the county. You'll have homes that are worth \$500,000.00 that are getting assessed 70% on the dollar and you have a \$300,000.00 house that's getting assessed 95% on the dollar. That needs to be leveled out.

John Groppe stated that it's pretty hard to determine what's fair. We all have different arbitrary values in determining that. What is the outcome? One of the outcomes is that we are not selling houses.

Diana Haberlin, Keener Township Trustee, stated that her biggest concern with lowering the LOIT too much is that public safety is going to suffer big time. Mr. DeVries replied that it (public safety LOIT C) has nothing to do with LOIT B. We have kept LOIT C the same every year.

LOIT A / GROWTH FACTOR LEVY RATE: The Department of Local Government Finance and the Department of State Revenue will jointly determine the income tax rate sufficient to generate the Replacement Amount and provide the income tax rate to the county. Mr. Bontreger stated that this figure is not yet known. In response to a question from Mr. Bontreger, Mr. DeVries replied that it started out at .0197% back in 2007. We had an increase in 2011 of .064 which is why the LOIT A is currently at 0.364%. Mr. Bontreger stated that we had the option to attach that to the income side of things or the property tax side of things. Mr. Price made the motion to attach the growth factor levy rate to the property tax side of the equation (**Ordinance No. 9-15-2015B**). Mr. Fritts seconded and the motion carried unanimously.

LOIT B / PROPERTY TAX REPLACEMENT CREDIT RATE: Mr. DeVries made the motion to decrease the Local Option Income Tax – Property Tax Replacement Credit Rate (also known as LOIT B) from ninety five hundredths of a percent (.95%) to eighty five hundredths of a percent (.85%)(**Ordinance No. 9-15-2015C**). Mr. Price seconded the motion made by Mr. DeVries. Motion carried with a vote of 4 to 2. Let the record show that Paul Norwine, Andy Andree, John Price and Gerrit DeVries voted in favor. Steve Jordan and Gary Fritts voted against.

Mr. Bontreger stated that we have historically distributed replacement credits 100%. Mr. DeVries stated that in 2007 this LOIT B was sold on the concept that it would be a dollar for dollar reduction of property tax. In reality, it has been far from that. One major reason is because C Corporations do not pay the county income tax as do all the wage earning families here in Jasper County. In spite of not paying one dime into this tax account, they are still receiving huge property tax credits each year from that account. Where is this so called dollar for dollar exchange coming? You are paying much more into the income tax than what is being given back as property tax credits because a good portion of that is going as gifts to these large corporations. It's also going to property owned by those who live outside of Jasper County and who are not contributing to this tax fund either. It wasn't until after the fact and this LOIT was passed that Senator Hershman took note and sponsored a bill that is now IC 6-3.5-1.1-26(j) that is found on page 25 of the Local Option Income Tax Handbook for County Auditors. It reads: A taxpayer that owns an industrial plant located in Jasper County (obviously Nipsco) is ineligible for a local property tax replacement credit under this section against the property taxes due on the industrial plant if the assessed value of the industrial plant as of March 1, 2006, exceeds twenty percent (20%) of the total assessed value of all taxable property in the county on that date." So far, that is the only C Corporation that has been excluded from receiving such a gift of property tax credits from the money being taken out of each employed citizen here in Jasper County. It just goes to show how ill conceived this LOIT B plan was when it was first initiated, created and voted on by the Jasper County Council in 2007. It was voted into place by a 6-1 vote of the Council with only one member voting against it.

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LOIT B / PROPERTY TAX REPLACEMENT CREDIT RATE CON'T: Yet that's money coming out of your pocket to these corporations. One way to at least reduce the amount of property tax credits that are gifted to these large corporations is that rather than distributing 100% of the credit amount to all property taxpayers, that we do as a number of other counties have done and that is to change the method of distribution. If each county were to adopt a 1% local option income tax and used half of the revenue to provide relief to all property tax groups and the other half for just homeowners, homeowner property tax bills would decrease by 50% on average and all property tax groups combined would see an average decrease of 30%. So we would change the distribution to 50% homeowners and 50% all. This would increase the benefit to homeowners and families and still give property tax credits to all which includes farmers, landlords, and corporations. We can't eliminate C Corporations other than through a state statute. That's our problem. Mr. DeVries made that motion that rather than continue this where we distribute 100% of all tax credits to all property taxpayers that we change it to 50% to homeowners and 50% to all. Mr. Fritts stated that, in essence, the homeowner is going to receive a double credit. Who's going to make up the difference? Mr. DeVries stated that he just wanted the people here to know this inequity that is going on. Mr. Fritts replied that the inequity is with the corporations and we will agree with that. Replacing one inequity with another inequity isn't going to fix the problem. I totally agree that we need to solve the corporation problem. Mr. Price stated that he would rather keep advocating that we ask the legislature to change the law. Motion dies for lack of a second.

Mr. Jordan made the motion to leave the distribution 100% to all taxpayers. Mr. Price seconded the motion made by Mr. Jordan. Motion carried with a vote of 5-1 (**Ordinance No. 9-15-2015D**). Let the record show that Paul Norwine, Steve Jordan, Andy Andree, Gary Fritts and John Price voted in favor of the motion. Gerrit DeVries voted against.

LOIT C / PUBLIC SAFETY RATE: Mr. Norwine made the motion to maintain the current rate of .25 for public safety. Mr. Price seconded and the motion carried unanimously.

SALARY ORDINANCE: Mr. Andree made the motion to approve the Salary Ordinance for 2016. Mr. DeVries seconded and the motion carried unanimously.

There being no further business, Mr. Fritts made the motion to adjourn. Mr. Norwine seconded and the motion carried unanimously.

Rein O. Bontreger, President

ATTEST:

Kimberly K. Grow, Auditor of Jasper County